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6-0100.00**FIXED ASSET LEDGER FORMS**

Forms included in this section are suggested for use in establishing and maintaining fixed asset ledgers for machinery and equipment, land and improvements, and buildings and improvements. One asset should be recorded on each form.

To provide a link between the amount recorded in the General Fixed Asset Account Group (GFAAG) and the Fixed Asset Ledgers, consider marking each ledger of an asset included in the GFAAG with a color code or distinguishing mark. For example, items not to be capitalized but for which the district chooses to maintain a ledger could be done on a colored paper to contrast with capitalized items on white paper. To determine the GFAAG amount to record on the Trustees' Report or financial statements as machinery and equipment, the district could then sum the costs shown on all the white ledgers for machinery and equipment. Colored sheets would not be included in the calculation.

Upon sale or disposal of assets, note the method of disposal on the ledger and retain the ledger for audit purposes. Do not include the cost of disposed assets in the GFAAG asset totals at year end.

General fixed assets of a district should be disposed of only on authority of the board and be documented in the board meeting minutes. The district should also contact the appropriate federal agency for procedures and authorization before disposing of assets purchased with federal funds.

See section 5-1200.00, "FIXED ASSETS."

6-0110.00 LAND LEDGER

SCHOOL DISTRICT NO. _____	
COUNTY _____ CITY _____	
LAND LEDGER	
Department	Property Code No.
Legal Description:	
Location	Dimensions \$
Date Acquired	Original or Estimated Cost \$
Warrant/Claim No.	Title Fees \$
Fund/Account Name	Other Costs: \$
Fund/Account No.	
Use of Property	
	Total Cost \$

Deed:	
Kind _____	Date _____ Where Recorded _____
Copy on File with _____	
Abstract of Title _____	

Date	Warrant No.	Additional Costs	Amount

DISPOSAL	
Disposal Approved By _____	Reference _____
Reason _____	Date _____
How Disposed of (sold, scrapped, etc.) _____	
Amount Realized _____	
Remarks _____	

6-0120.00 BUILDINGS LEDGER

SCHOOL DISTRICT NO. _____	
COUNTY _____ CITY _____	
BUILDINGS OR BUILDINGS IMPROVEMENTS LEDGER	
Department	Property Code No.
Description:	
Location	Vendor
Date Acquired	Original or Estimated Cost \$
Warrant/Claim No.	Installation \$
Fund/Account Name	Other Costs: \$
Fund/Account No.	
Estimated Life	
Estimated Salvage Value \$	Total Cost \$
Depreciation if owned by a proprietary fund:	Remarks: _____
Total Cost \$ _____	_____
Less Salvage Value \$ _____	_____
Amount to Depreciate \$ _____	_____
Divided by Estimate Life _____	_____
Annual Depreciation \$ _____	_____

Date	Warrant No.	Additions, Betterments, Major Repairs Costs	Amount

DISPOSAL	
Disposal Approved By _____	Reference _____
Reason _____	Date _____
How Disposed of (sold, scrapped, etc.) _____	
Amount Realized _____	
Remarks _____	

6-0130.00 MACHINERY AND EQUIPMENT LEDGER

SCHOOL DISTRICT NO. _____	
COUNTY _____ CITY _____	
MACHINERY AND EQUIPMENT LEDGER	
Department	Property Code No.
Description:	
Location	Vendor
Date Acquired	Original or Estimated Cost \$
Warrant/Claim No.	Installation \$
Fund/Account Name	Other Costs: \$
Fund/Account No.	
Estimated Life	
Estimated Salvage Value \$	Total Cost \$
Depreciation if owned by a proprietary fund:	Remarks: _____
Total Cost \$ _____	_____
Less Salvage Value \$ _____	_____
Amount to Depreciate \$ _____	_____
Divided by Estimate Life _____	_____
Annual Depreciation \$ _____	_____

Date	Warrant No.	Additions, Betterments, Major Repairs Costs	Amount

DISPOSAL	
Disposal Approved By _____	Reference _____
Reason _____	Date _____
How Disposed of (sold, scrapped, etc.) _____	
Amount Realized _____	
Remarks _____	

6-0200.00 COMPENSATED ABSENCES WORKSHEET

The compensated absences worksheet is a suggested format for calculating the district's liability each June 30.

Calculate the liability for employees paid from governmental fund types separately from those paid from proprietary fund types, since the liability will be recorded differently for the two types of funds. See section 5-1350.00, "RECORDING COMPENSATED ABSENCES", and Section 20-9-512, MCA.

6-0200.10 CALCULATING LIABILITY FOR COMPENSATED ABSENCES USING WORKSHEET

6-0200.11 COMPENSATED ABSENCE PAYABLE (FUND 99, GLTDAG)

At year-end, complete two work sheets for each district: one for certified employees and one for non-certified or administrative employees (this will be used to calculate the transfer in 6-0200.12) who are entitled to compensated absence payments. The total of column 11 for ALL district employees (from each work sheet completed at **current year end**) included on the work sheets is the amount to report as Compensated Absence Payable at year end. See section 5-1350.51 of the School Accounting Manual for accounting entries for the GLTDAG (Fund 99).

Example: At the end of Fiscal Year 19X2, use the work sheet completed from Fiscal Year 19X2.

6-0200.12 COMPENSATED ABSENCE TRANSFER (FUND 21)

At year-end, using the work sheet for NON-CERTIFIED or ADMINISTRATIVE employees for the current fiscal year, multiply the total amount of column 11 by 30%. This represents the maximum Fund Balance in Fund 21. The Trustees may transfer money from the General Fund, within the adopted budget, up to the maximum fund balance calculated for Fund (21).

Note: If the ending fund balance in the Compensated Absences Fund 21 on June 30 exceeds 30% of the maximum liability on June 30, the excess balance is to be transferred back to the general fund. See Section 5-0500 Interfund Transactions.

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6-0200.00

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* Use the current rates effective June 30 of the current year. Old Liability Fund Tax (OLFT) rate is .005.

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6-0000.00 OPI FORMS CALENDAR

February 2000

6-0000-1

OTHER RELATED FORMS ON BACK!

6-0000.00 OPI FORMS CALENDAR

Form Number	Description	Completed By	Due To	Due Date	Data About	District or County Use
February 2000	AVERAGE NUMBER BELONGING REPORTS					
	FE-1 Fall Enrollment Form 1st Monday in October count	Principal/Teacher District Supt. County Supt.	OPI 2 wks after count date (Send copy to County Supt.) . October		District	
	SE-1 Spring Enrollment Form February 1 count	Principal/Teacher District Supt. County Supt.	OPI 2 wks after count date (Send copy to County Supt.) February			
	PAA-3 Application for Additional ANB	Board of Trustees County Supt.	County Supt. OPI (see form)	May 10, June 1	District	
	TRANSPORTATION REPORTS					
	TR-1 District Application for Registration of School Bus and State Reimbursement	District Clerk . OPI	County Supt. Dec. 1—H.S. Routes Oct. 15—Elem. Routes Dec. 10—H.S. Routes	Oct. 1—Elem. Routes	District	
	TR-2 Additional Pupil Listing	District Clerk with TR-1 . OPI	County Supt. along Oct. 1—Elem. Routes Dec. 1—H.S. Routes No longer sent to OPI		District	
	TR-4 Individual Transportation Contract	Family applying, signed by District Officials	County Supt. OPI July 1 July 10		District	
	TR-5 District Claim for State Reimbursement for Individual and Isolated Transportation	District Clerk (Mailed from OPI to district by mid-Jan. and April 30)	County Supt. OPI Feb. 1, May 10 Feb. 15, May 24		District	
	TR-6 District Claim for State Reimbursement for School Bus Transportation	District Clerk (Mailed from OPI to district by Jan. 10 and April 20)	County Supt. OPI Feb. 1, May 10 Feb. 15, May 24		District	
Worksheets & Forms	T-8 School Bus Accident Report	District Clerk or Transportation Supervisor	Dept. of Transportation		District	
	T-9 Physical Examination Form C0730 (Federal Department of Transportation)		Retain in district.			
	TR-13 School Bus Inspection (Mailed from OPI to Districts in June and November)	Montana Highway Patrol	OPI Semi-annually Before 1st semester begins Before Jan. 31 for 2nd semester		District	
6-0000-2	TR-36 Montana School Bus Driver Certificate (Available from OPI to district upon request)	District Officials	Updated copy to OPI and Co. supt.	when any element expires	District-Drivers	